

RESOLUTION NO. 66-15

**RESOLUTION ADOPTING THE
FOND DU LAC COUNTY BUDGET FOR 2016**

WHEREAS, at the October 20, 2015, session of the Fond du Lac County Board, the County Executive's proposed 2016 County Budget was referred to the Finance, Personnel and Economic Development Committee for review, and

WHEREAS, the committee has reviewed the proposed budget and has recommended some revisions.

NOW, THEREFORE, BE IT RESOLVED by the Fond du Lac County Board of Supervisors that the 2016 County Budget proposed by the County Executive at the October 20, 2015, session be and hereby is adopted as revised by recommendation of the Finance, Personnel and Economic Development Committee.

BE IT FURTHER RESOLVED that the County Clerk is hereby directed to levy taxes against the taxable property in Fond du Lac County for each and every appropriation named herein, as provided by law and in accordance with resolutions adopted by this Board.

BE IT FURTHER RESOLVED that the amount levied for a county library tax, pursuant to Wisconsin Statutes § 43.64(2), be herewith apportioned against taxable property in those municipalities not exempted under Section 43.64(2).

BE IT FURTHER RESOLVED that it is the intent of this Board that every activity for which money is hereby appropriated be carried out as though each had been authorized by separate resolution and to the extent necessary to carry out the purpose intended. The funds hereby are authorized to enter into the necessary agreements to carry out the purpose intended.

Dated November 10, 2015

**SUBMITTED BY:
FINANCE, PERSONNEL AND
ECONOMIC DEVELOPMENT COMMITTEE**


Brenda A. Schneider


Thomas E. Dornbrook


Judy Goldsmith


Martin S. Ryan


Martin F. Farrell

FISCAL NOTE: This resolution requires a three-quarters majority vote of the members-elect of the governing County Board. This resolution authorizes the County Clerk to levy in 2015 payable in 2016 the amount of \$42,201,989 against taxable property in Fond du Lac County to support the 2016 Fond du Lac County Budget hereby adopted.

APPROVED BY:


Allen J. Buschel

COUNTY EXECUTIVE

APPROVED BY:


Meggin R. McNamara

CORPORATION COUNSEL

FOND DU LAC COUNTY, WISCONSIN
TOTAL BUDGET SUMMARY
2016 BUDGET
CO EXEC PROPOSED/FPED COMM RECOMMENDED

Description	2016 Co Exec Proposed Budget	2016 County Adopted Budget	Net Change

EXPENDITURES			
GENERAL GOVERNMENT	13,481,071	13,461,829	<19,242>
PUBLIC SAFETY	18,611,420	18,611,420	
HEALTH & HUMAN SERVICES	55,495,520	56,180,748	685,228
PUBLIC WORKS	30,965,551	30,965,551	
CULTURE, RECREATION & EDUC	4,378,841	4,378,841	
CONSERVATION & DEVELOPMENT	2,267,508	2,267,508	
DEBT SERVICE	13,665,659	14,854,059	1,188,400

TOTAL OPERATIONS/MAINT	138,865,570	140,719,956	1,854,386
CONTINGENT FUND	50,000	50,000	
CAPITAL OUTLAY	196,320	196,320	

TOTAL EXPENDITURES	139,111,890	140,966,276	1,854,386
LESS: INTERDEPT EXPENDITURES	17,471,294	17,471,294	

NET EXPENDITURES	121,640,596	123,494,982	1,854,386

REVENUES			
OTHER TAXES	<8,290,753>	<8,290,753>	
INTERGOVERNMENTAL REVENUES	<27,127,268>	<27,122,833>	4,435
LICENSES/PERMITS	<432,363>	<432,363>	
FINES/FORFEITURES	<547,000>	<547,000>	
PUBLIC CHARGES FOR SERVICES	<15,172,643>	<15,172,643>	
INTERGOVT CHARGES-SERVICES	<9,503,292>	<9,503,292>	
OTHER REVENUE	<4,384,274>	<5,570,887>	<1,186,613>
OTHER FINANCING SOURCES	<4,684,000>	<5,434,000>	<750,000>

TOTAL REVENUES	<70,141,593>	<72,073,771>	<1,932,178>

LEVY BEFORE CARRYOVER AND GENERAL FUND APPLIED	51,499,003	51,421,211	<77,792>
CARRYOVER REVENUE	<7,169,222>	<7,169,222>	
GENERAL FUND APPLIED	<2,050,000>	<2,050,000>	

NET COUNTY TAX LEVY CONSUMED	42,279,781	42,201,989	<77,792>
=====			
ACTUAL COUNTY TAX LEVY	42,279,781	42,201,989	<77,792>
=====			
EQUALIZED VALUE IN THOUSANDS	6,909,400.6	6,909,400.6	
PROPERTY TAX RATE PER THOUS	6.11917	6.10791	

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2016 BUDGET
EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2016 Budget	Carryover Revenue 2015 to 2016	Recommend Net 2016 Budget
GENERAL GOVERNMENT			
County Board	177,508		177,508
Commission/Committee	10,970		10,970
Clerk of Courts/Jury Comm	2,448,835		2,448,835
Probate Office	261,325		261,325
Family Court Commissioner	377,555		377,555
Morgue/Medical Examiner	1,109,380		1,109,380
District Attorney	583,330	<3,100>	580,230
Victim/Witness Program	147,010		147,010
Misdemeanor Diversion Prog	107,015	<7,015>	100,000
Corporation Counsel	415,851	<2,000>	413,851
County Executive	230,715		230,715
Administration	192,910		192,910
Misc. Nondept Revenue	<318,697>		<318,697>
Misc. Nondept Expense	300	<100>	200
County Clerk	176,475		176,475
Elections	117,305		117,305
Animal Licenses	5,475		5,475
Human Resources	324,705		324,705
Information Systems Dept	1,676,400		1,676,400
Finance Dept.	788,740		788,740
County Treasurer	414,510	<4,000>	410,510
Land Information	451,730		451,730
Purchasing	143,660		143,660
Risk Management	184,200	<20,000>	164,200
Central Service	106,620	<5,100>	101,520
Telecommunications	538,815	<167,705>	371,110
Government Center	1,062,525		1,062,525
Sheriff Admin Bldg	181,345		181,345
Rolling Meadows Meeting Room	14,345		14,345
Administrative Car Pool	9,650		9,650
Western Avenue Annex	66,260		66,260
Elm Street Property	19,200		19,200
Manis Property	3,000	<2,000>	1,000
Portland St Prop	90,350	<4,000>	86,350
121 Western Ave Prop	7,400		7,400
Register of Deeds	576,789	<163,179>	413,610
Land Records	147,978	<26,363>	121,615
Health Self Insurance			
Central Maintenance	610,345		610,345
TOTAL GENERAL GOVERNMENT	13,461,829	<404,562>	13,057,267

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2016 BUDGET
EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2016 Budget	Carryover Revenue 2015 to 2016	Recommend Net 2016 Budget
PUBLIC SAFETY			
Sheriff	7,324,350		7,324,350
Sheriff Community Service	108,585		108,585
Deputy Reserves	31,425		31,425
Sheriff Canine Trust Fund	38,600	<13,000>	25,600
Jail	7,033,126	<16,500>	7,016,626
Jail Building Maintenance	582,800		582,800
Jail Huber Law/Canteen Fund	6,500	<5,650>	850
Dispatch Center	2,701,095		2,701,095
Communication Infrastructure	167,200		167,200
EMPG Emerg Mgmt PIng Grant	158,155	<5,000>	153,155
EPCRA Emergency Planning	154,410		154,410
Ambulance	305,174		305,174
TOTAL PUBLIC SAFETY	18,611,420	<40,150>	18,571,270
HEALTH & HUMAN SERVICES			
Misc. Social Services	64,294		64,294
Health Department	1,815,610		1,815,610
Dental	675,125		675,125
Inspection Program - Health	270,314	<37,314>	233,000
Tobacco Control	161,801	<32,557>	129,244
WIC	463,016	<28,966>	434,050
Family Support	1,420,253		1,420,253
Senior Services	1,304,086	<202,355>	1,101,731
Veterans Service Office	275,683	<30,698>	244,985
Aging Nutrition	511,848		511,848
Harbor Haven Nrsg/Rehab	12,844,781		12,844,781
Dept. of Community Programs	13,089,628		13,089,628
Dept of Social Services	23,284,309		23,284,309
TOTAL HEALTH & HUMAN SERVICES	56,180,748	<331,890>	55,848,858
PUBLIC WORKS			
Highway-Special Revenue Fund	11,978,320	<2,378,253>	9,600,067
Highway-Enterprise Fund	18,598,631	<1,406,831>	17,191,800
Airport	312,300	<33,000>	279,300
Landfill Operations	76,300		76,300
TOTAL PUBLIC WORKS	30,965,551	<3,818,084>	27,147,467

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
RECOMMENDED 2016 BUDGET
EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2016 Budget	Carryover Revenue 2015 to 2016	Recommend Net 2016 Budget

CULTURE/RECREATION/EDUCATION			
Library	1,279,487		1,279,487
Parks Admin	299,575		299,575
Waupun Park	84,383		84,383
Columbia Park	29,600		29,600
Riggs County Park	7,350		7,350
Parks-All Other	22,765	<4,000>	18,765
Recreation Trails	363,160		363,160
Fairgrounds	555,210	<6,000>	549,210
County Extension Office	584,811	<4,000>	580,811
UW Center-Fond du Lac	105,960	<16,000>	89,960
Rolling Meadows Glf Co Maint	573,514		573,514
Rolling Meadows Glf Co Clubh	473,026		473,026

TOTAL CULTURE/RECREATION/EDUC	4,378,841	<30,000>	4,348,841
CONSERVATION/DEVELOPMENT			
Land/Water Conservation	898,755	<10,000>	888,755
Environmntl/Stormwater Prog	6,000	<2,600>	3,400
Planning	198,740		198,740
Natural Beauty Council	375		375
County Promotion	710,093		710,093
Environmental Services	306,310	<11,500>	294,810
Non-Metallic Mining Reclam	68,850	<23,350>	45,500
POWTS Maintenance Prog	78,385	<8,527>	69,858

TOTAL CONSERVATION/DEVELOPMNT	2,267,508	<55,977>	2,211,531
DEBT SERVICE			
G.O. Corp Purp Bonds(2005)			
G.O. Promissory Notes(2006)			
G.O. Promissory Notes(2007)			
G.O. Promissory Notes(2008)			
G.O. Promissory Notes(2009)	1,953,300		1,953,300
G.O. Txb1 Prom Notes(2010)	2,895,938		2,895,938
G.O. Promissory Notes(2010)			
G.O. Txb1 Rfdng Bonds(2011)	5,622,699	<2,331,140>	3,291,559
G.O. Refunding Bonds (2012)	837,657		837,657
G.O. Promissory Notes(2013)	1,271,075		1,271,075
G.O. Txb1 Prom Notes(2013)	1,367,150	<71,435>	1,295,715
G.O. Promissory Notes(2014)	779,050		779,050
G.O. Promissory Notes(2015)	127,190	<35,984>	91,206

TOTAL DEBT SERVICE	14,854,059	<2,438,559>	12,415,500
CONTINGENT FUND	50,000		50,000
CAPITAL OUTLAY			
County-Wide Capital Outlay	175,000	<45,000>	130,000
Equipment/Bldg Contingency	5,000	<5,000>	
Landfill Development	16,320		16,320

TOTAL CAPITAL OUTLAY	196,320	<50,000>	146,320

TOTAL APPROP DEPT EXPENDITURE	140,966,276	<7,169,222>	133,797,054

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2016 BUDGET
REVENUES

Description	2016 Budgeted Revenues

GENERAL GOVERNMENT	
County Board	<400>
Clerk of Courts/Jury Comm	<1,004,300>
Probate Office	<65,854>
Family Court Commissioner	<43,500>
Morgue/Medical Examiner	<912,275>
District Attorney	<50,100>
Victim/Witness Program	<79,335>
Misdemeanor Diversion Prog	<100,000>
Corporation Counsel	<26,000>
Administration	<10,000>
Misc. Nondept Revenue	<9,609,363>
County Clerk	<32,060>
Elections	<55,500>
Animal Licenses	<5,475>
Human Resources	<50>
Information Systems Dept	<12,700>
Finance Dept.	<1,100>
County Treasurer	<126,000>
Land Information	<700>
Central Service	
Telecommunications	<171,110>
Government Center	<361,027>
Rolling Meadows Meeting Room	<4,000>
Portland St Prop	<3,050>
Register of Deeds	<570,970>
Land Records	<121,615>

TOTAL GENERAL GOVERNMENT	<13,366,484>
PUBLIC SAFETY	
Sheriff	<218,000>
Sheriff Community Service	<31,500>
Deputy Reserves	<31,425>
Sheriff Canine Trust Fund	<850>
Jail	<1,557,800>
Jail Building Maintenance	<125,000>
Jail Huber Law/Canteen Fund	<25,600>
Dispatch Center	<800>
Communication Infrastructure	<44,000>
EMPG Emerg Mgmt Plng Grant	<74,725>
EPCRA Emergency Planning	<52,475>

TOTAL PUBLIC SAFETY	<2,162,175>

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2016 BUDGET
REVENUES

Description	2016 Budgeted Revenues

HEALTH & HUMAN SERVICES	
Health Department	<392,229>
Dental	<396,300>
Inspection Program - Health	<233,000>
Tobacco Control	<129,244>
WIC	<434,050>
Family Support	<1,199,478>
Senior Services	<1,045,923>
Veterans Service Office	<17,000>
Aging Nutrition	<492,201>
Harbor Haven Nrsg/Rehab	<9,086,735>
Dept. of Community Programs	<7,748,246>
Dept of Social Services	<13,852,088>

TOTAL HEALTH & HUMAN SERVICES	<35,026,494>
PUBLIC WORKS	
Highway-Special Revenue Fund	<6,944,520>
Highway-Enterprise Fund	<4,380,140>
Airport	<258,900>

TOTAL PUBLIC WORKS	<11,583,560>
CULTURE/RECREATION/EDUCATION	
Parks Admin	<16,950>
Waupun Park	<29,850>
Columbia Park	<69,300>
Riggs County Park	
Parks-All Other	<1,820>
Recreation Trails	<188,150>
Fairgrounds	<115,180>
County Extension Office	<53,510>
Rolling Meadows Glf Course	<1,037,940>
Rolling Meadows Glf Co Clubh	

TOTAL CULTURE/RECREATION/EDUC	<1,512,700>

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2016 BUDGET
REVENUES

Description	2016 Budgeted Revenues

CONSERVATION/DEVELOPMENT	
Land/Water Conservation	<334,610>
Environmntl/Stormwater Prog	
Planning	<13,140>
County Promotion	<677,093>
Environmental Services	<104,500>
Non-Metallic Mining Reclam	<45,500>
POWTS Maintenance Prog	<69,858>

TOTAL CONSERVATION/DEVELOPMNT	<1,244,701>
DEBT SERVICE	
G.O. Corp Purp Bonds(2005)	
G.O. Promissory Notes(2006)	
G.O. Promissory Notes(2007)	
G.O. Promissory Notes(2008)	
G.O. Promissory Notes(2009)	
G.O. Txble Prom Notes(2010)	<2,895,938>
G.O. Txble Prom Notes(2010)	
G.O. Txbl Rfdng Bonds(2011)	<2,969,684>
G.O. Refunding Bonds(2012)	
G.O. Promissory Notes(2013)	
G.O. Txble Prom Notes(2013)	<1,295,715>
G.O. Promissory Notes(2014)	
G.O. Promissory Notes(2015)	

TOTAL DEBT SERVICE	<7,161,337>
CONTINGENT FUND	
CAPITAL OUTLAY	
Landfill Development	<16,320>

TOTAL CAPITAL OUTLAY	<16,320>

TOTAL APPROP DEPT REVENUES	<72,073,771>
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**FOND DU LAC COUNTY, WISCONSIN
DETAIL OF PROPOSED CHANGES AND RECOMMENDED FUTURE BUDGET ADJUSTMENTS
MADE BY THE FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT (FPED) COMMITTEE
TO THE COUNTY EXECUTIVE'S 2016 PROPOSED BUDGET**

PAGE	DEPARTMENT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNTY	11/5/2015 FPED	NET CHANGE
				EXECUTIVE'S PROPOSED 2016 BUDGET	COMM CHNGS RECOMMENDED 2016 BUDGET	
	GENERAL GOVERNMENT					
A-1	COUNTY BOARD	1101.51111	Board/Committee Per Diem	\$ 9,000	\$ 11,500	\$ 2,500
		1101.61101	Social Security (FICA)	6,850	7,040	190
		1101.61107	Retirement (Employer)	620	630	10
A-3	COMMISSION/COMMITTEES	1102.51111	Board/Committee Per Diem	6,000	7,500	1,500
		1102.61101	Social Security (FICA)	460	470	10
A-39	MISC NON DEPT REVENUE	1404.48825	Initial Guaranty Fee-Bond-Bug Tussel	(15,977)	(14,190)	1,787
A-40		1404.49910	Proceeds-Long Term Debt	(2,860,000)	(3,610,000)	(750,000)
		1404.98071	Future Budget Adj Staff Reductions	(100,000)	(79,697)	20,303
		1404.98074	Future Budget Adj Health Insurance	(200,000)	(224,000)	(24,000)
A-63	INFORMATION SYSTEMS	1431.61103	Health Insurance	104,590	84,835	(19,755)
	HEALTH & HUMAN SERVICES					
C-32	SENIOR SERV-SPCL HANDICAPPED TRANS	2465.43761	Specialized Transportation Grant	(245,208)	(240,773)	4,435
		2465.52211.27Z	Van Drivers	148,265	143,840	(4,425)
		2465.61101	FICA	13,485	13,138	(347)
C-73	HARBOR HAVEN NURSING & REHAB	7088.91012	Building Imprv/Remodeling	1,500,000	2,250,000	750,000
C-96	DEPT OF COMMUNITY PROGRAMS	397725.52111.113	Staff Psych Social Worker Crisis Intervention Grant Local Share	665,995	605,995	(60,000)
	DEBT SERVICE					
G-11	G.O. TAXABLE PROMISSORY NOTES (2013)	4522.49989	Repayment-Alliance Laundry Systems	-	(1,188,400)	(1,188,400)
		4522.89930	Reserve-Future Debt Service	-	1,188,400	1,188,400
TOTAL NET CHANGES TO GROSS TAX LEVY						(77,792)
COUNTY EXECUTIVE PROPOSED GROSS TAX LEVY						42,279,781
FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMM RECOMMENDED GROSS TAX LEVY						\$ 42,201,989
2015 EQUALIZED VALUE IN THOUSANDS						\$ 6,909,400.6
RECOMMENDED COMPOSITE PROPERTY TAX RATE PER THOUSAND						\$ 6.107909

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMMITTEE
RECOMMENDED 2016 BUDGET
SUMMARY AND GENERAL INFORMATION

2016 BUDGET RECOMMENDED NET EXPENDITURES	\$ 140,966,276
LESS: INTERDEPT EXPENDITURES	(17,471,294)
2016 BUDGET RECOMMENDED REVENUES	(72,073,771)
2016 BUDGET CARRYOVER REVENUE	(7,169,222)
GENERAL FUND APPLIED	<u>(2,050,000)</u>
2016 NET COUNTY TAX LEVY	<u>\$ 42,201,989</u>
2015 EQUALIZED VALUE	<u>\$6,909,400,600</u>
2016 NET COUNTY TAX LEVY	\$ 42,201,989
2015 NET COUNTY TAX LEVY	<u>41,410,693</u>
NET INCREASE	<u>\$ 791,296</u>

COMPARISON WITH PAST COMPOSITE TAX RATES

2016 County Tax Rate	\$ 6.108	per thousand of equalized value
2015 County Tax Rate	6.117	per thousand of equalized value
2014 County Tax Rate	6.051	per thousand of equalized value
2013 County Tax Rate	5.902	per thousand of equalized value
2012 County Tax Rate	5.685	per thousand of equalized value
2011 County Tax Rate	5.548	per thousand of equalized value
2010 County Tax Rate	5.224	per thousand of equalized value
2009 County Tax Rate	5.027	per thousand of equalized value
2008 County Tax Rate	4.983	per thousand of equalized value
2007 County Tax Rate	4.983	per thousand of equalized value
2006 County Tax Rate	5.101	per thousand of equalized value
2005 County Tax Rate	5.098	per thousand of equalized value
2004 County Tax Rate	5.098	per thousand of equalized value
2003 County Tax Rate	4.943	per thousand of equalized value
2002 County Tax Rate	4.734	per thousand of equalized value
2001 County Tax Rate	4.496	per thousand of equalized value
2000 County Tax Rate	4.363	per thousand of equalized value
1999 County Tax Rate	4.363	per thousand of equalized value
1998 County Tax Rate	4.267	per thousand of equalized value
1997 County Tax Rate	4.094	per thousand of equalized value
1996 County Tax Rate	4.466	per thousand of equalized value
1995 County Tax Rate	5.056	per thousand of equalized value
1994 County Tax Rate	5.162	per thousand of equalized value
1993 County Tax Rate	4.983	per thousand of equalized value

Roll Call		Discussion	Voting...	Results	Agenda	Setup	Options	^	
FARRELL	AYE	GIESE	(M) AYE						
G. WILL	AYE	SKOG	AYE						
MADIGAN	AYE	SCHROEDER	(2) AYE						
M. WILL	AYE	MYRECHUCK	AYE						
EVERSON	AYE	LEVANDOWSKI	AYE						
DORNBROOK	AYE	ZORN	AYE						
WETZEL	AYE	ALDRICH	AYE						
SCHUMACHER	EXCUSED	D. WILL	AYE						
KOCH	AYE	EISCHEID	AYE						
DEPPERMAN	AYE	RYAN	AYE						
ABEL	AYE	NICHOLSON	AYE						
STENZ	AYE	GOLDSMITH	AYE						
SCHNEIDER	AYE								
3H Res. 66-15	Recording 3H Res. 66-15 Results							Majority Vote	